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	810 S. Casino Center Blvd., Suite 104	01	Tel: (702) 382-1170 Fax: (702) 382-1169	10
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CERTIFICATE OF SERVICE

- 1. On the 17th day of November 2009, I served the following document(s) (specify):
 - a. Debtor's Second Omnibus Objection to Internal Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 [Docket No. 744]; and
 - b. Notice of Hearing [Docket No. 745]
- 2. I served the above-named document(s) by the following means to the persons as listed below:

(check all that apply)

ECF System (You must attach the "Notice of Electronic Filing", or list all persons a. and addresses and attach additional paper if necessary)

09-14814-lbr Notice will be electronically mailed to:

BRETT A. AXELROD on behalf of Creditor SAGEBRUSH ENTERPRISES, INC. lvecffilings@gtlaw.com, axelrodb@gtlaw.com;koisp@gtlaw.com;dittrichr@gtlaw.com;lvlitdock@gtlaw.com

SHIRLEY S. CHO on behalf of Debtor THE RHODES COMPANIES, LLC scho@pszjlaw.com

JANET L. CHUBB on behalf of Creditor COMMERCE ASSOCIATES, LLC tbw@jonesvargas.com

DAVID A. COLVIN on behalf of Creditor DANA KEPNER COMPANIES, LLC mwalters@marquisaurbach.com, dcolvin@marquisaurbach.com;kgallegos@marquisaurbach.com;tszostek@marquisau rbach.com

RICHARD I. DREITZER on behalf of Creditor Inc. Integrity Masonry richard.dreitzer@bullivant.com

REW R. GOODENOW on behalf of Creditor CREDITORS COMMITTEE ecf@parsonsbehle.com

KIRBY C. GRUCHOW on behalf of Creditor NEVADA POWER COMPANY hkelley@leachjohnson.com

ROBERT R. KINAS on behalf of Creditor CATERPILLAR FINANCIAL SERVICES CORPORATION

rkinas@swlaw.com,

jmath@swlaw.com;mfull@swlaw.com;cdossier@swlaw.com;lvdocket@mindspring. com;vcampbell@swlaw.com;nbaig@swlaw.com

BART K. LARSEN on behalf of Creditor Reef Colonial, LLC blarsen@lawrosen.com, jierien@lawrosen.com;msoderquist@lawrosen.com

ZACHARIAH LARSON on behalf of Debtor APACHE FRAMING, LLC

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ecf@lslawnv.com, susans@lslawnv.com;laurar@lslawnv.com;overflow@lslawnv.com						
NILE LEATHAM on behalf of Creditor STEERING COMMITTEE OF SENIOR SECURED LENDERS nleatham@klnevada.com, ckishi@klnevada.com;bankruptcy@klnevada.com						
CHARLES M. LITT on behalf of Creditor THE PRESERVE AT ELKHORN SPRINGS HOMEOWNERS ASSOCIATION, INC. rblack@feinberggrant.com, efilings@hotmail.com						
EDWARD M. MCDONALD on behalf of U.S. Trustee U.S. TRUSTEE - LV - 11 edward.m.mcdonald@usdoj.gov						
JEFFREY D. OLSTER on behalf of Creditor HARSCH INVESTMENT PROPERTIES - NEVADA, LLC olster@lbbslaw.com, gjovig@lbbslaw.com;gwhited@lbbslaw.com						
MARK R. SOMERSTEIN on behalf of Creditor WELLS FARGO BANK, N.A. mark.somerstein@ropesgray.com						
JEFFREY R. SYLVESTER on behalf of Creditor CREDIT SUISSE, CAYMAN ISLANDS BRANCH jeff@sylvesterpolednak.com						
TIMOTHY P. THOMAS on behalf of Creditor STEERING COMMITTEE OF SENIOR SECURED LENDERS tthomas@klnevada.com, bankruptcy@klnevada.com;dhoule@klnevada.com						
U.S. TRUSTEE - LV - 11 USTPRegion17.lv.ecf@usdoj.gov						
DONALD H. WILLIAMS on behalf of Creditor Westar Kitchen & Bath, LLC DonaldHWilliamsLaw@gmail.com, taylorsellers@gmail.com						
b. United States mail, postage fully prepaid (List persons and addresses. Attach additional paper if necessary) Claimants						
Virginia C. Lowe Trial Attorney, Tax Division U. S. Department of Justice 950 Pennsylvania Ave. Washington, D.C. 20530-0001						
Ms. Sandra McKenzie Bankruptcy Specialist						

810 S. Casino Center Blvd., Suite 104 Las Vegas, Nevada 89101 Tel: (702) 382-1170 Fax: (702) 382-1169

LARSON & STEPHENS

Internal Revenue Service

110 City Parkway Stop 5028 LVG Las Vegas, NV 89106 AND –

SEE ATTACHED SERVICE LIST

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Tel: (702) 382-1170 Fax: (702) 382-1169

Las Vegas, Nevada 89101

810 S. Casino Center Blvd., Suite 104

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	1	RHODES HOMES 2002 SERVICE LIST	
	İ	Office of the United States Trustee	
		Attn: August B. Landis 300 Las Vegas Blyd South Suite 4300	
	3	Las Vegas, Nevada 89101	
	4	(Fax) 702 388-6658	
LARSON & STEPHENS 810 S. Casino Center Blvd., Suite 104 Las Vegas, Nevada 89101 Tel: (702) 382-1170 Fax: (702) 382-1169	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Attn: August B. Landis 300 Las Vegas Blvd. South, Suite 4300 Las Vegas, Nevada 89101 (Fax) 702 388-6658 The Internal Revenue Service, District Director Special Procedures Attn: Bankruptcy Unit 4750 West Oakey Las Vegas, NV 89102 Counsel to the Official Committee of Unsecured Creditors (and Request for Special Notice) Rew R. Goodenow Karl Y. Olseon Parsons Behle & Latimer 50 West Liberty St., Ste. 750 Reno, NV 89501 (Fax) 775-348-7250 J. Thomas Beckett David P. Billings Parsons Behle & Latimer One Utah Center 201 South Main Street, Suite 1800 Salt Lake City, UT 84111 (Fax) 801-536-6111 Counsel to James M. Rhodes and Sagebrush Enterprises, Inc. Brett A. Axelrod	
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	14	Administrative Agent to the Second Lien Lenders
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	24	James B. MacRobie, Esq. Sylvester & Polednak, Ltd.
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Request For Special Notice

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8	Redlands, CA 92373
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14	Bullivant Houser Bailey PC
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	Las vegas, NV 69109
16	Counsel for Reef Colonial, LLC
17	Bart K. Larsen, Esq. 6725 Via Austi Parkway, Ste. 200
18	Las Vegas, NV 89119
19	(Fax) 702-385-3025
	Counsel for Caterpillar Financial Services Corporation
	Robert R. Kinas, Esq. Claire Y. Dossier, Esq.
	Nishat Baig, Esq.
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5	Mitoshi H. Fujio-White, BOORNAZIAN, JENSE	Esq.	HE				
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9	Insurance Company Randall D. Patterson						
10	LEXINGTON INSURAN 100 Summer Street	NCE					
11	Boston, MA 02110-2135						
12	Counsel for Clark Coun	<u>nty</u>					
13	Philip S. Gerson, Esq. Olson, Cannon, Gormley & Desruisseaux 9950 West Cheyenne Avenue Las Vegas, NV 89129 (Fax) (702) 383-0701						
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